

Appendix 1 – Documentation required for Transfer of Residence (T.O.R.)

The required documentation is as follows:

- 1) C&E1076.
- 2) Form T.O.R.1.
- 3) Full Inventory.
- 4) Bill of Lading / Notice of Arrival.
- 5) Required Documentary Evidence. This evidence must clearly show that:

- 1. The applicant has been residing outside of the State for the minimum required period of twelve months.**

Acceptable evidence could consist of the following:

Documentation relating to the purchase, rental or lease of property.
Employment or occupational information such as proof of employment or cessation of employment.
Utility bills or other evidence of day-to-day living abroad.

- 2. The applicant is taking up permanent residence in the State.**

Acceptable evidence could consist of the following:

Documentation relating to the disposal of property in the country of departure and rental/purchase of property in Ireland.
Employment or occupational information such as documentation or statements from present employers.
Utility bills or other evidence of permanent residency.

- 3. Where the importation involves a vehicle, motor cycle, boat, or trailer:**

A Certificate of Title/Ownership and evidence of use in the country of departure for the minimum required period must be lodged.

Applicants should be made aware that new/unused items are not eligible for relief and any new/unused items must be declared as such and all relevant duties paid. An Entry should accompany the application in these cases.

Appendix 2 **Checklist of documentation:**

C&E 1076 (Completed)	<input type="checkbox"/>
Form T.O.R.1 (Completed)	<input type="checkbox"/>
Inventory	<input type="checkbox"/>
Bill of Lading: Notice of Arrival	<input type="checkbox"/>

Documentary evidence of 12 months' normal residence outside the State:

Purchase/rental/lease of property	<input type="checkbox"/>
Employment	<input type="checkbox"/>
Utility Bills	<input type="checkbox"/>
Other	<input type="checkbox"/>

Documentary evidence of taking up permanent residence in the State:

Disposal of Property in country of departure And purchase/rental of property in the State;	<input type="checkbox"/>
Employment/occupational Information	<input type="checkbox"/>
Utility Bills	<input type="checkbox"/>
Other	<input type="checkbox"/>

T.O.R. 1

SECTIONS A, B OR C MUST BE COMPLETED BY APPLICANT.

A. FOR THOSE RETURNING TO IRELAND AFTER RESIDENCE ABROAD.

Name: _____
Date of Birth: _____
PPS Number: _____
Address in Ireland: _____

B. FOR THOSE TAKING UP RESIDENCE IN IRELAND FOR THE FIRST TIME.

Name: _____
Date of Birth: _____
PPS Number: _____
Address in Ireland: _____

Employer:
(if any, in Ireland) _____
Address: _____

C. FOR THOSE TRANSFERRING BUSINESS TO IRELAND.

Name: _____
Date of Birth: _____
PPS Number: _____
Address in Ireland: _____

VAT Number: _____

(Relief from VAT can only be allowed when you have registered for VAT.)



TRANSFER OF RESIDENCE

C&E 1076 (Rev1)

Application and Declaration for Exemption from Import Charges and Vehicle Registration Tax

Local Ref. Number	
Date of Lodgement	

Before completing this form, please read Public Notice Number 1875 and Revenue Information Leaflet VRT 3 concerning tax relief on personal effects and motor vehicles respectively.

Personal Details

1. Name of Applicant:
2. Daytime telephone number:
- | | |
|---|---|
| <p>3a. Residence outside the State</p> <input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/> | <p>3b. Residence in the State:</p> <input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/> |
|---|---|
4. Occupation outside the State
5. Duration of normal residence outside the State From / / To / /
6. Date of taking up residence in the State / /
7. Have you availed of an exemption from Vehicle Registration Tax under the transfer of residence provisions in the last five years? (If so, please provide details on page 6 of this form) Yes No (please tick ✓)

Property Details

8. Date of importation into the State: / /
9. Place of importation into the State:
10. Importer or agent responsible for this importation: (The agent must complete page 7 of this form)
- Name
- Address
11. Importer/Agent's Telephone No.:
12. Does the property include a motor vehicle? Yes No (please tick ✓)

1. This form must be completed and presented to Customs at the place of importation.
 2. Where more than one vehicle is involved please complete a separate version of the form on page 2 for each vehicle.
 3. Page 6 may be used to provide additional information regarding this application.

Vehicle Details

13. Make and model:
14. Current registration number:
15. Country where registered:
16. Date of first use and possession by applicant: / /
17. Date of permanent importation into the State: / /
18. Place of importation into the State:
19. Address where the vehicle is currently kept:
20. When the vehicle was acquired was it the subject of an exemption or refund of tax? Yes No (please tick ✓)
(If yes, please refer to Revenue Information Leaflet VRT 4 concerning duty free motor vehicles and provide details on page 6 of this form)

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*(This space is for details of the vehicle's OMSP and the notional VRT payable at the time the declaration is made. The details must be recorded accurately as they are required for statistical and control purposes.
A print-out of the "Display 2nd Hand Valuation" obtained from the MVT system will suffice)*

New Registration Number

Officer:

Date: / /

Declaration and Undertaking

I hereby declare that I am transferring my normal residence to the State on the date declared on page 1 of this form. I also declare that the property (including any motor vehicle) detailed in this application:

- ◆ was in my possession and was used by me at my place of previous normal residence outside the State for a minimum period of at least six months prior to my taking up residence in the State,
- ◆ was acquired by me under the general conditions of taxation in force in the domestic market of a country and is not the subject, on the grounds of exportation or departure from that country, of any exemption from or refund of any tax*,
- ◆ is my personal property at the time of my transfer of residence to the State,
- ◆ is being brought permanently into the State by me within twelve months of the date of my taking up permanent residence in the State.

I further declare that the information given in this form relates to this application and is true and correct. I understand that the onus to supply the proof as set down in law rests with me. I also understand that my failure to supply the required proof, or otherwise, to fail to comply with the conditions for the granting of the exemption may result in the refusal of this application.

I undertake that the property, including any vehicle, whose details appear on this application will not be sold or otherwise disposed of, hired out, lent or given as security in the State without the prior written permission of the Revenue Commissioners during in the period of twelve months following its importation and, in the case of any vehicle, during the period of twelve months following its registration unless payment of the appropriate import charges and, where applicable, the Vehicle Registration Tax has been made.

I hereby claim relief from the payment of import charges and, where appropriate, Vehicle Registration Tax in respect of the property detailed on this form.

Signature of Applicant:

Date:

**Please delete this paragraph if the vehicle was acquired duty free through diplomatic/consular arrangements or because of membership of an international organisation as described in Revenue Information Leaflet VRT 4.*

WARNING

**UNDER THE LAW ANY PERSON MAKING, SUBSCRIBING OR CAUSING
TO BE MADE OR SUBSCRIBED ANY FALSE DECLARATION IN ANY
MATTER RELATING TO CUSTOMS DUTIES AND /VEHICLE REGISTRATION TAX
IS LIABLE ON CONVICTION TO HEAVY PENALTIES.**

*List of Articles to be Imported

Quantity	Description	Value €

* Where a separate list of items to be imported is being submitted each page of the list must contain the information requested above and be signed and dated by the importer or his/her authorised agent.

***List of Articles to be Imported**

Quantity	Description	Value €

* Where a separate list of items to be imported is being submitted each page of the list must contain the information requested above and be signed and dated by the importer or his/her authorised agent.

(This space is for use by the applicant to provide additional information if required)

Signature:

Date:

Declaration at Import by Importer or Authorised Agent

I _____ as **Importer/Agent of Importer* of the items described in the list attached hereto which are being imported on transfer of normal residence to the State and which **have arrived/are due to arrive* in the State at _____ (state place of importation) per _____ (give particulars, name etc. of import conveyance) claim relief from payment of relevant charges including Vehicle Registration Tax in respect of such goods under the Transfer of Residence provisions.

Date: Signature **Importer/Agent*

Address:

Declaration by Carrier

I hereby declare that

Vehicle Registration. No. _____ / Trailer No. _____ / Container No. _____ *
 containing the good listed herein and imported by _____ (Importer) contains **no other*
 consignment as follows (give details of any other consignments):

Signature of Carrier: Date:

Note: This declaration by the carrier is not required where the goods are imported as part of a groupage load for which a special manifest is presented.

**Delete words which do not apply*

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(Check list of documentary evidence lodged in support of this application. This must be completed in all cases)

The following proofs have been submitted not been submitted *(please ✓)*

1. Evidence of normal residence outside the State:

- | | | |
|---|--|--|
| <ul style="list-style-type: none"> ■ Disposal of property abroad ■ Cessation of employment ■ Evidence of day-to-day living outside the State:
(e.g. bank/credit card statements) ■ Other documentation: | <input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/> | <input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/> |
|---|--|--|

2. Evidence of six months possession and use of the vehicle outside the State

- | | | |
|---|--|--|
| <ul style="list-style-type: none"> ■ Vehicle registration document
Date registered by applicant. _____ ■ Certificates of insurance for the vehicle showing applicant's name:
From _____ to _____ ■ Sales invoice/receipt of purchase
Date of purchase _____ ■ Sailing ticket <i>(where applicable)</i> ■ Other documentation | <input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/> | <input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/> |
|---|--|--|

3. Evidence of transfer of residence to the State

- | | | |
|---|--|--|
| <ul style="list-style-type: none"> ■ Acquisition of property in the State ■ Commencement of employment ■ Other documentation | <input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/> | <input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/>
<input style="width: 50px; height: 25px; border: 1px solid black;" type="checkbox"/> |
|---|--|--|

Documentary evidence to satisfy the requirements at 1, 2 and 3 above has*/has not* been produced VRO Stamp

Application: Allowed
Refused*

VRO Stamp

Officer:

**(delete as appropriate)*